

FEDERAL DISTRICT COURT  
IN THE U. S. COURT OF FEDERAL CLAIMS

MARCUS D. MIDDLEBROOK, #351947

Petitioner/Plaintiff,

23-1066 T

Case No. \_\_\_\_\_

Hon: \_\_\_\_\_

VS.

INTERNAL REVENUE SERVICE,

Respondants/Defendants /

VERIFIED PETITION/COMPLAINT AGAINST  
THE IRS FOR FAILURE TO PROVIDE E1, AND  
E2 2020-21 "CARES ACT" STIMULUS FUNDS TO  
PETITIONER IN VIOLATION OF THE CARES  
ACT STATUTE 28 USC § 6428

Note: There is no other pending or resolved Civil action arising  
out of the same transaction or occurrence as alleged in this  
complaint.

Now comes the Plaintiff in this above title matter,  
hereby seeks an order from this Honorable Court to turn  
over E1, and E2 stimulus, pursuant to the "Cares Act"  
Statute 28 USC § 6428.

Received - USCFC  
JUL 11 2023

JURISDICTION AND VENUE

1. This is a Civil action to redress the violation of a Federal refund suit in compliance with I.R.C. Section 6532(a) (1) and 7422 (a), either in the U.S. Court of Federal Claims pursuant to 28 U.S.C. Section 1491(a)(1) or in the federal district court pursuant to 28 U.S.C. Section 1336 (a)(1) in which this court has proper jurisdiction and venue to entertain the proceedings.

II. PARTIES

2. The Plaintiff/Petitioner, name is Marcus D. Middlebrook Prison number #351947 (hereinafter "Plaintiff" or "Petitioner") is/was at all times mentioned a prisoner in the Michigan Department of Corrections (MDOC), and is currently housed at Baraga Correctional Facility 13924 Wadaga Rd., Baraga, Michigan 49908 when the cause of action arose.

3. The Defendants/Respondants, is the Internal Revenue Service, (hereinafter "IRS"), is a Government entity designated to handle the collection and/or payment of tax refunds for the US Government. They stand accused of failing to provide the Plaintiff his share of the CARES ACT FUNDS for the 2020, E1 twelve hundred (\$1,200.) dollar stimulus payment, as well as E2 2020-2021 six hundred (\$600.00) dollar stimulus payment which are also identified as "Recovery Rebates for individuals pursuant to 28 USC § 6428 A.

### III. STATEMENT OF FACTS

4. In October of 2020, after the UNITED STATES SUPREME Court ruled that prisoners should be allowed to receive the CARES ACT stimulus funds, the Plaintiff submitted a "1040" Tax form as required to receive the first stimulus surplus of twelve hundred (\$1,200) dollar pursuant to 28 USC § 1428.
5. After filing for the first stimulus funds for \$1,200, the UNITED STATES GOVERNMENT mandated for a second stimulus fund payment of six hundred \$600.00, dollars to be given to the citizens of America, which still included prisoners; and in December of 2020, the Plaintiff filed a "1040" tax form for the six hundred stimulus funds with the Defendants "IRS".
6. As time went on without hearing or receiving any stimulus funds from the Defendants, the Plaintiff then filed a "2020, Recovery Rebate" form with the IRS, which was designated to be used for those who had not yet received the E1, and E2, payment \$1,200, and \$600 dollars from the Defendants.
7. As of date; After filing the "2020" Recovery Rebate: form for the E1, \$1,200.00 and E2 \$600.00 stimulus payment in February and March of 2021, the Plaintiff still have not received his fair share of the stimulus fund payments which has witnessed similarly situated prisoners alike receive the said stimulus funds without issue.

### IV. LEGAL CLAIMS

8. The Plaintiff incorporates by reference facts alleged in paragraphs 1-7 as fully stated herein.

9. The Failure/Refusal of Defendants "IRS" to furnish and provide the \$1,200.00, and \$600.00 dollar stimulus payment to the Plaintiff as mandated by the UNITED STATES GOVERNMENT under 28 USCS § 6428A, constitutes as a statutory violation of the said tax law under the CARE ACT and a violation of the of the Plaintiff's FOURTEENTH AMENDMENT rights to EQUAL PROTECTION of the law.

#### V. RELIEF SOUGHT

Wherefore, the Plaintiff prays this Honorable Court grant the following relief:

A. Order Defendants "IRS" to furnish the \$1,200.00, and \$600.00 dollars E1, and E2 stimulus payment to the Plaintiff as mandated by the UNITED STATES GOVERNMENT Under 28 USCS § 6428A, constitutes as a statutory violation of said law both separately by sending the Plaintiff a check for \$1,200.00 and a check for \$600.00 to his account to be exempt at the current location Baraga Correctional Facility 13924 Wadaga Road Baraga, Michigan 49908

#### VI. CERTIFICATE OF VERIFICATION

I, Marcus D. Middlebrook, pursuant to 28 USC 1746 hereby declare under the penalty of perjury that all matters mentioned in this complaint is true to the best of my knowledge information and belief, that I verify that all facts contained is true and accurate.

Marcus D. Middlebrook  
#351947, Pro se

Respectfully submitted,

Marcus D. Middlebrook

Prs se, #351947

Baraga Correctional Facility

13924 Wadage Road

Baraga, Michigan 49908

906-353-2070 Phone number

CC.

Dated: June 26, 2023

  
TIMOTHY WILSON  
NOTARY PUBLIC, STATE OF MI  
COUNTY OF BARAGA  
MY COMMISSION EXPIRES Mar 8, 2026  
ACTING IN COUNTY OF Baraga  
6/26/23

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PROOF OF SERVICE

I, Marcus D. Middlebrook, proper Plaintiff in above captioned complaint civil action hereby certifies he served two (2) copies of his verified complaint against the Defendants to the court by mailing this stuff out on June , 2023

cc.

Dated: June 26, 2023

Sincerely,

Marcus D. Middlebrook